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WHAT IS CLAIMED IS:

- 1. A high fiber, reduced effective carbohydrate food formulation comprising:
 - a) about 10-80% masa corn flour;
 - b) about 10-60% ground corn bran; and
 - c) about 1-20% of pre-gelatinized flour, pre-gelatinized starch, or both.
- 2. The formulation of claim 1 further comprising:
 - d) up to about 60% ground corn germ;
 - e) up to about 50% corn gluten meal; and
 - f) up to about 30% vital wheat gluten or wheat protein isolate.
- 3. The formulation of claim 1 which comprises:
 - a) about 15-60% masa corn flour;
 - b) about 15-45% ground corn bran;
 - c) about 3-15% of pre-gelatinized flour, pre-gelatinized starch, or both;
 - d) about 15-40% ground corn germ;
 - e) about 5-15%, corn gluten meal; and
 - f) about 5-20% vital wheat gluten or wheat protein isolate.
- 4. Tortillas comprising the formulation of claim 1.
- 5. Tortilla chips comprising the formulation of claim 1.

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- 6. Taco shells comprising the formulation of claim 1.
- 7. A corn based snack comprising the formulation of claim 1.
- 8. Breakfast cereal comprising the formulation of claim 1.
- 9. The formulation of claim 3 which comprises:
 - a) about 20-50% masa corn flour;
 - b) about 25-40% ground corn bran;
 - c) about 5-12% of pre-gelatinized flour, pre-gelatinized starch, or both;
 - d) about 20-35% ground corn germ;
 - e) about 5-15% corn gluten meal; and
 - f) about 5-20% vital wheat gluten or wheat protein isolate.
- 10. Tortillas comprising the formulation of claim 9.
- 11. Tortilla chips comprising the formulation of claim 9.
- 12. Taco shells comprising the formulation of claim 9.
- 13. A corn based snack comprising the formulation of claim 9.
- 14. Breakfast cereal comprising the formulation of claim 9.
- 15. A high fiber, reduced effective carbohydrate food formulation comprising:
 - a) about 10-80% masa corn flour;
 - b) about 10-60% ground corn germ; and
 - c) about 1-20% pre-gelatinized flour and/or pre-gelatinized starch.
- 16. Tortillas comprising the formulation of claim 15.

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- 17. Tortilla chips comprising the formulation of claim 15.
- 18. Taco shells comprising the formulation of claim 15.
- 19. A corn based snack comprising the formulation of claim 15.
- 20. Breakfast cereal comprising the formulation of claim 15.